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8 IN THE UNITED STATES DISTRICT COURT FOR THE

9 NORTHERN DISTRICT OF CALIFORNIA

10 SAN FRANCISCO DIVISION

11
12 BANK OF AMERICA, a National Banking)
Association,) No. C-09-01887-EMC
13 Plaintiff,)
14 v.)
15 UNITED STATES OF AMERICA,) STIPULATION
16 Defendant.) AND PROPOSED ORDER
17 _____)

18 This Stipulation is made to be effective as of July 1, 2009 between plaintiff Bank of
19 America ("plaintiff") and defendant United States of America, through its agency the Internal
20 Revenue Service ("defendant"), as follows:

21 1. In accordance with the provisions of 18 U.S.C. Section 636(c), the parties consent
22 to have a United States Magistrate Judge conduct any and all further proceedings in this case,
23 including trial, and entry of a final judgment, and voluntarily waive the right to proceed before a
24 United States District Judge.

25 2. It is hereby stipulated by and between plaintiff and defendant, through their
26 respective counsel, that plaintiff's interest in the subject real property in the amount of
27 \$1,483,846.38 is prior and superior to the interests of defendant.

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3. It is further stipulated that this matter be dismissed, each party to bear its own costs and attorneys' fees.

**JOSEPH P. RUSSONIELLO
United States Attorney**

/s/ William E. Robinson
WILLIAM E. ROBINSON.
Attorney for Plaintiff

/s/ Blake D. Stamm
BLAKE D. STAMM
Assistant United States Attorney
Tax Division
Attorneys for Defendant

PURSUANT TO STIPULATION, IT IS SO ORDERED.

Dated: July 16, 2009

~~THE HONORABLE EDWARD M. CHEN
UNITED STATES MAGISTRATE~~

